

REGISTERED NUMBER: 07458553 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2021

for

ROC HEALTH SERVICES LIMITED

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for the Year Ended 30 April 2021**

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ROC HEALTH SERVICES LIMITED

Company Information for the Year Ended 30 April 2021

DIRECTOR:

C Romete

REGISTERED OFFICE:

45 Queen Anne Street
London
W1G 9JF

REGISTERED NUMBER:

07458553 (England and Wales)

ROC HEALTH SERVICES LIMITED (REGISTERED NUMBER: 07458553)

Balance Sheet
30 April 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Intangible assets	4		37,494		41,250
Tangible assets	5		<u>1,086,560</u>		<u>217,086</u>
			1,124,054		258,336
CURRENT ASSETS					
Debtors	6	889,107		90,783	
Cash at bank and in hand		<u>789,234</u>		<u>18,287</u>	
		1,678,341		109,070	
CREDITORS					
Amounts falling due within one year	7	<u>1,473,651</u>		<u>174,250</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>204,690</u>		<u>(65,180)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,328,744		193,156
CREDITORS					
Amounts falling due after more than one year	8		(291,684)		(115,787)
PROVISIONS FOR LIABILITIES			<u>(111,210)</u>		<u>-</u>
NET ASSETS			<u>925,850</u>		<u>77,369</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>925,849</u>		<u>77,368</u>
			<u>925,850</u>		<u>77,369</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Balance Sheet - continued
30 April 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 25 March 2022 and were signed by:

C Romete - Director

**Notes to the Financial Statements
for the Year Ended 30 April 2021**

1. STATUTORY INFORMATION

Roc Health Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of twenty years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

4. INTANGIBLE FIXED ASSETS

	Goodwill £	Other intangible assets £	Totals £
COST			
At 1 May 2020 and 30 April 2021	<u>75,000</u>	<u>1,210</u>	<u>76,210</u>
AMORTISATION			
At 1 May 2020	33,750	1,210	34,960
Charge for year	<u>3,756</u>	<u>-</u>	<u>3,756</u>
At 30 April 2021	<u>37,506</u>	<u>1,210</u>	<u>38,716</u>
NET BOOK VALUE			
At 30 April 2021	<u>37,494</u>	<u>-</u>	<u>37,494</u>
At 30 April 2020	<u>41,250</u>	<u>-</u>	<u>41,250</u>

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 May 2020	165,441	112,745	29,546	16,430	324,162
Additions	<u>460,018</u>	<u>419,277</u>	<u>40,462</u>	<u>40,274</u>	<u>960,031</u>
At 30 April 2021	<u>625,459</u>	<u>532,022</u>	<u>70,008</u>	<u>56,704</u>	<u>1,284,193</u>
DEPRECIATION					
At 1 May 2020	29,303	43,695	18,060	16,018	107,076
Charge for year	<u>40,756</u>	<u>40,726</u>	<u>6,332</u>	<u>2,743</u>	<u>90,557</u>
At 30 April 2021	<u>70,059</u>	<u>84,421</u>	<u>24,392</u>	<u>18,761</u>	<u>197,633</u>
NET BOOK VALUE					
At 30 April 2021	<u>555,400</u>	<u>447,601</u>	<u>45,616</u>	<u>37,943</u>	<u>1,086,560</u>
At 30 April 2020	<u>136,138</u>	<u>69,050</u>	<u>11,486</u>	<u>412</u>	<u>217,086</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	693,283	29,925
Other debtors	195,824	60,858
	<u>889,107</u>	<u>90,783</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Bank loans and overdrafts	11,187	11,507
Hire purchase contracts	36,783	13,278
Trade creditors	618,264	130,249
Taxation and social security	468,076	15,813
Other creditors	339,341	3,403
	<u>1,473,651</u>	<u>174,250</u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Bank loans	199,034	64,923
Hire purchase contracts	92,650	23,408
Other creditors	-	27,456
	<u>291,684</u>	<u>115,787</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.